

Taxing Entity	Tax Year	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue Tax Rate	No-New-Revenue Maintenance & Operations Rate	Voter-Approval Tax Rate
<b>Alma City</b>							
	2021	0.250000	0.250000	0.000000	0.235174	0.235627	0.243873
	2020	0.250000	0.250000	0.000000	0.224000	0.224000	0.232200
	2019	0.250000	0.250000	0.000000	0.184361	0.184361	0.199109
	2018	0.250000	0.250000	0.000000	0.218544	0.218544	0.236027
	2017	0.250000	0.250000	0.000000	0.244656	0.244656	0.264228
<b>Avalon ISD</b>							
	2021	1.028120	0.960300	0.067819	1.026988	1.000950	1.028819
	2020	1.027600	0.963000	0.064600	0.907800	1.028790	1.027600
	2019	1.127110	1.068300	0.058810	1.038515	0.758720	1.127211
	2018	1.230700	1.170000	0.060700	1.176815	1.248800	1.235481
	2017	1.233400	1.170000	0.063400	1.231603	1.226300	1.237924
<b>Bardwell City</b>							
	2021	0.245700	0.245700	0.000000	0.000000		
	2020	0.261700	0.261700	0.000000	0.261700	0.261700	0.270800
	2019	0.314247	0.314247	0.000000	0.290970	0.290970	0.314247
	2018	0.364189	0.364189	0.000000	0.337612	0.337612	0.364620
	2017	0.364098	0.364098	0.000000	0.337128	0.337128	0.364098
<b>Cedar Hill City</b>							
	2021						
	2020	0.688102	0.518071	0.170031	0.664835	0.500557	0.710632
	2019	0.697028	0.524054	0.172974	0.659512	0.485325	0.697125
	2018	0.697028	0.512935	0.184093	0.647670	0.475210	0.697320
	2017	0.698760	0.512700	0.186060	0.661146	0.485102	0.709970
<b>EC ESD #1 - Maypearl</b>							
	2021	0.081189	0.081189	0.000000	0.078285	0.078444	0.081189
	2020	0.084100	0.084100	0.000000	0.084100	0.084200	0.087100
	2019	0.092324	0.092324	0.000000	0.085486	0.085486	0.092324
	2018	0.091600	0.091600	0.000000	0.082071	0.082071	0.088636
	2017	0.089000	0.089000	0.000000	0.085191	0.085191	0.092006
<b>EC ESD #2 - Midlothian</b>							
	2021	0.099500	0.080480				
	2020	0.099500	0.090300	0.009200	0.095700	0.873000	0.099500
	2019	0.100000	0.090997	0.009003	0.092488	0.087603	0.103614
	2018	0.100000	0.094718	0.005282	0.094718	0.086167	0.104809
	2017	0.100000	0.090973	0.009027	0.095027	0.084897	0.100718
<b>EC ESD #3 - Italy</b>							
	2021	0.091653	0.091653	0.000000	0.088499	0.088554	0.091653
	2020	0.093300	0.093300	0.000000	0.090200	0.090200	0.093300
	2019	0.100000	0.100000	0.000000	0.087198	0.087198	0.094173
	2018	0.100000	0.100000	0.000000	0.094940	0.094940	0.102535
	2017	0.100000	0.100000	0.000000	0.098134	0.098134	0.105984
<b>EC ESD #4 - Red Oak</b>							
	2021	0.098800					
	2020	0.100000	0.100000	0.000000	0.094400	0.094600	0.097900
	2019	0.100000	0.100000	0.000000	0.091238	0.091238	0.098537
	2018	0.100000	0.100000	0.000000	0.091383	0.091383	0.098693
	2017	0.100000	0.100000	0.000000	0.093918	0.093918	0.101431
<b>EC ESD #5 - Ferris</b>							
	2021	0.030000	0.030000	0.000000	0.028093	0.028147	0.029132
	2020	0.030000	0.030000	0.000000	0.027700	0.027700	0.028600
	2019	0.030000	0.030000	0.000000	0.025176	0.025176	0.027190
	2018	0.030000	0.030000	0.000000	0.027830	0.027830	0.030056
	2017	0.030000	0.030000	0.000000	0.028051	0.028051	0.030295
<b>EC ESD #6 - Waxahachie</b>							
	2021	0.071100	0.071100	0.000000	0.065974	0.066266	0.068585
	2020	0.071100	0.071100	0.000000	0.068500	0.068700	0.071100
	2019	0.074700	0.074700	0.000000	0.069189	0.069189	0.074724
	2018	0.075000	0.075000	0.000000	0.070900	0.070900	0.076500
	2017	0.075000	0.075000	0.000000	0.069596	0.069596	0.075163
<b>EC ESD #7 -Bristol</b>							
	2021	0.027929	0.027929	0.000000	0.026946	0.026985	0.027929
	2020	0.028600	0.028600	0.000000	0.027700	0.027700	0.028600
	2019	0.030000	0.030000	0.000000	0.028099	0.028099	0.030346
	2018	0.030000	0.030000	0.000000	0.028331	0.028331	0.030597
	2017	0.030000	0.030000	0.000000	0.023505	0.023505	0.025385
<b>EC ESD #8 - Avalon</b>							
	2021	0.098461	0.098461	0.000000	0.098461	0.073084	0.075641

	2020	0.100000	0.074020	0.025980	0.074600	0.048500	0.075600
	2019	0.086806	0.056247	0.030559	0.086806	0.055567	0.090571
	2018	0.100000	0.064013	0.035987	0.096729	0.060828	0.101681
	2017	0.100000	0.062896	0.037104	0.099847	0.062009	0.104073
<b>EC ESD #9 - Palmer</b>							
	2021	0.056315	0.056384	0.000000	0.056315	0.056384	0.058357
	2020	0.060000	0.060000	0.000000	0.057700	0.057800	0.059800
	2019	0.060000	0.060000	0.000000	0.051197	0.051197	0.055292
	2018	0.060000	0.060000	0.000000	0.055235	0.055235	0.059653
	2017	0.060000	0.060000	0.000000	0.056425	0.056425	0.060939
<b>EC Fresh Water Supply Dist #1</b>							
	2021	1.000000	1.000000	0.000000	N/A	N/A	N/A
	2020	1.000000	1.000000	0.000000	N/A	N/A	N/A
	2019	1.000000	1.000000	0.000000	N/A	N/A	N/A
	2018	1.000000	1.000000	0.000000	N/A	N/A	N/A
	2017	1.000000	1.000000	0.000000	N/A	N/A	N/A
<b>Ellis County</b>							
	2021	0.310708	0.016852	0.016852	0.339338	0.291513	0.352394
	2020	0.320194	0.300663	0.019531	0.320194	0.292815	0.323437
	2019	0.329557	0.301445	0.028112	0.308502	0.282121	0.332802
	2018	0.338984	0.310872	0.028112	0.338984	0.310872	0.361944
	2017	0.359713	0.330730	0.028983	0.361391	0.311998	0.365940
<b>Ellis County Lateral Road</b>							
	2021	0.028630	0.000000	0.000000	0.028417	0.028417	0.029941
	2020	0.030082	0.030082	0.000000	0.030198	0.301980	0.031255
	2019	0.030976	0.030976	0.000000	0.028683	0.028683	0.030977
	2018	0.031549	0.031549	0.000000	0.031549	0.031549	0.034072
	2017	0.033508	0.033508	0.000000	0.031833	0.031833	0.034379
<b>Ennis City</b>							
	2021	0.724473					
	2020	0.724473	0.445473	0.279000	0.713271	0.442808	0.744943
	2019	0.724473	0.449865	0.274608	0.630138	0.416542	0.724473
	2018	0.710000	0.470000	0.240000	0.688015	0.454814	0.732251
	2017	0.710000	0.470000	0.240000	0.700020	0.459668	0.736441
<b>Ennis ISD</b>							
	2021	1.453700	0.993700	0.460345	1.409873	0.972150	1.454045
	2020	1.469900	1.029900	0.440000	1.419500	1.013770	1.484910
	2019	1.488350	1.068350	0.420000	1.347464	0.979890	1.532568
	2018	1.540000	1.170000	0.370000	1.469588	1.064400	1.541364
	2017	1.535800	1.040000	0.495800	1.505506	1.083800	1.534947
<b>Ferris City</b>							
	2021	0.847300	0.480200	0.367178	0.618063	0.464043	0.847462
	2020	0.608600	0.456100	0.152500	0.537100	0.440700	0.608600
	2019	0.599843	0.491811	0.108032	0.578795	0.455381	0.599843
	2018	0.687134	0.540627	0.146507	0.620846	0.421073	0.601264
	2017	0.687134	0.466041	0.221093	0.634490	0.400716	0.653865
<b>Ferris ISD</b>							
	2021	1.274300	0.480200				
	2020	1.313800	0.985400	0.328400	1.285600	1.132990	1.383100
	2019	1.447249	1.068350	0.378899	1.252242	1.115840	1.447249
	2018	1.517300	1.170000	0.347300	1.249250	1.238430	1.599496
	2017	1.387300	1.170000	0.217300	1.225237	1.238000	1.407315
<b>Ferris PID #1</b>							
	2021	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2020	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2019	Did not levy taxes.					
	2018	Did not levy taxes.					
	2017	Did not levy taxes.					
<b>Ferris PID Woodstone</b>							
	2021	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2020	Did not levy taxes.					
	2019	Did not levy taxes.					
	2018	Did not levy taxes.					
<b>Ferris PID#1 Shaw Creek OM</b>							
	2021	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2020	Did not levy taxes.					
	2019	Did not levy taxes.					
	2018	Did not levy taxes.					
	2017	Did not levy taxes.					
<b>Frost ISD</b>							
	2021						
	2020	1.232600	0.963000	0.269600	Not Received	Not Received	Not Received
	2019	1.424300	1.068300	0.356000	1.370630	Not Received	Not Received
	2018	1.594400	1.170000	0.424400	1.393970	1.393970	1.827960

	2017	1.174250	1.116400	0.057850	1.116400	1.116400	1.170000	
<b>Garrett City</b>								
	2021	0.375307	0.000000		0.362049	0.362616	0.375307	
	2020	0.413500	0.413500	0.000000	0.398700	0.399600	0.413500	
	2019	0.466299	0.466299	0.000000	0.431759	0.431759	0.466299	
	2018	0.500000	0.500000	0.000000	0.468414	0.468414	0.505887	
	2017	0.493196	0.493196	0.000000	0.456663	0.456663	0.493196	
<b>Glenn Heights City</b>								
	2021							
	2020	0.804430	0.641088	0.163342	0.792822	0.619409	0.804430	
	2019	0.833523	0.649394	0.184129	0.796774	0.601291	0.833523	
	2018	0.879181	0.663441	0.215740	0.810870	0.614290	0.879181	
	2017	0.885434	0.670822	0.214612	0.851394	0.621132	0.885434	
<b>Grand Prairie City</b>								
	2021							
	2020	0.669998	0.460638	0.209360	0.692571	0.466180	0.691916	
	2019	0.669998	0.457127	0.212871	0.611522	0.423267	0.670017	
	2018	0.669998	0.463696	0.206302	0.622810	0.437050	0.678310	
	2017	0.669998	0.471196	0.198802	0.622006	0.439647	0.673620	
<b>Italy City</b>								
	2021	0.615474	0.354105	0.261369	0.615747	0.383086	0.654214	
	2020	0.630800	0.392200	0.238600	0.630800	0.451100	0.638000	
	2019	0.721586	0.438745	0.282841	0.721586	0.501027	0.750829	
	2018	0.852883	0.511387	0.341496	0.852883	0.553133	0.856992	
	2017	0.906439	0.495117	0.411322	0.906439	0.593357	0.962857	
<b>Italy ISD</b>								
	2021	1.287000	0.960300	0.343617	1.247341	0.974230	0.007417	
	2020	1.296500	0.969800	0.326700	1.245900	0.956840	1.296500	
	2019	1.412316	1.068350	0.343966	1.291628	0.860480	1.412316	
	2018	1.519000	1.170000	0.349000	1.481696	1.305800	1.519075	
	2017	1.585000	1.170000	0.415000	1.531227	1.480400	1.585095	
<b>Levee District #2</b>								
	2021	2.000000	Tax rate per acre. No additional tax rates apply.					
	2020	2.000000	Tax rate per acre. No additional tax rates apply.					
	2019	2.000000	Tax rate per acre. No additional tax rates apply.					
	2018	2.000000	Tax rate per acre. No additional tax rates apply.					
	2017	2.000000	Tax rate per acre. No additional tax rates apply.					
<b>Levee District #3</b>								
	2021	8.000000	Tax rate per acre. No additional tax rates apply.					
	2020	8.000000	Tax rate per acre. No additional tax rates apply.					
	2019	8.000000	Tax rate per acre. No additional tax rates apply.					
	2018	8.000000	Tax rate per acre. No additional tax rates apply.					
	2017	8.000000	Tax rate per acre. No additional tax rates apply.					
<b>Levee District #4</b>								
	2021	0.250000	Tax rate per acre. No additional tax rates apply.					
	2020	0.250000	Tax rate per acre. No additional tax rates apply.					
	2019	0.250000	Tax rate per acre. No additional tax rates apply.					
	2018	0.250000	Tax rate per acre. No additional tax rates apply.					
	2017	0.250000	Tax rate per acre. No additional tax rates apply.					
<b>Mansfield City</b>								
	2021							
	2020	0.690000	0.461256	0.228744	0.765053	0.505689	0.752132	
	2019	0.710000	0.477803	0.232197	0.683916	0.451719	0.726338	
	2018	0.710000	0.484464	0.225536	0.729455	0.482310	0.746429	
	2017	0.710000	0.474458	0.235542	0.681441	0.447761	0.719123	
<b>Maypearl City</b>								
	2021	0.649600	0.415744	0.618033	0.617040	0.382930	0.618033	
	2020	0.649600	0.402400	0.247200	0.645300	0.388800	0.649600	
	2019	0.767114	0.461311	0.305803	0.735267	0.456629	0.798962	
	2018	0.814323	0.505730	0.308593	0.814323	0.478270	0.825124	
	2017	0.905106	0.531577	0.373529	0.905106	0.563827	0.982462	
<b>Maypearl ISD</b>								
	2021	1.171700	0.872000	0.299700	1.103452	0.952700	1.171700	
	2019	1.219800	0.970000	0.249800	1.211531	0.939390	1.261259	
	2018	1.289000	1.040000	0.249000	1.192792	1.162500	1.289776	
	2017	1.302100	1.040000	0.262100	1.250670	1.134400	1.307976	
	2016	1.317000	1.040000	0.277000	1.290031	1.096100	1.317317	
<b>Midlothian City</b>								
	2021	0.675000	0.380002	0.294998	0.651129	0.367170	0.675018	
	2020	0.675000	0.373975	0.301025	0.639988	0.361329	0.675100	
	2019	0.685000	0.383540	0.301460	0.659778	0.355133	0.685003	
	2018	0.708244	0.381223	0.327021	0.682680	0.354593	0.708664	
	2017	0.708244	0.367873	0.340371	0.673036	0.346764	0.714876	
<b>Midlothian ISD</b>								

	2021	1.352000	0.872000	0.490000	1.279225	0.837680	1.362000
	2020	1.379800	0.889800	0.490000	1.358872	0.791370	1.373942
	2019	1.470000	0.970000	0.500000	1.422322	1.083620	1.500879
	2018	1.540000	1.040000	0.500000	1.463153	1.114200	1.560282
	2017	1.540000	1.040000	0.500000	1.468849	1.044500	1.580187
<b>Midlothian Municipal Management District #3</b>							
	2021				N/A	N/A	N/A
	2020	0.400000	0.400000	0.000000	N/A	N/A	N/A
	2019	Did not levy taxes.					
	2018	Did not levy taxes.					
	2017	Did not levy taxes.					
<b>Midtown District PID (Commercial)</b>							
	2021	0.070000	Property Improvement District. No additional tax rates apply.				
	2020	0.070000	Property Improvement District. No additional tax rates apply.				
	2019	0.070000	District. No additional tax rates apply.				
	2018	0.070000	District. No additional tax rates apply.				
	2017	0.070000	District. No additional tax rates apply.				
<b>Midtown District PID (Residential)</b>							
	2021	0.120000	Property Improvement District. No additional tax rates apply.				
	2020	0.120000	Property Improvement District. No additional tax rates apply.				
	2019	0.120000	District. No additional tax rates apply.				
	2018	0.120000	District. No additional tax rates apply.				
	2017	0.120000	District. No additional tax rates apply.				
<b>Milford City</b>							
	2021	0.341106	0.341106	0.000000	0.341106	0.340564	0.352483
	2020	0.352671	0.352671	0.000000	0.265800	0.265800	0.275100
	2019	0.352671	0.352671	0.000000	0.352671	0.352671	0.380884
	2018	0.457747	0.457747	0.000000	0.457747	0.457747	0.494366
	2017	0.500000	0.500000	0.000000	0.479449	0.479449	0.517804
<b>Milford ISD</b>							
	2021	0.957700	0.957700	0.000000	0.886416	1.000950	0.957700
	2020	0.972400	0.972400	0.000000	0.943800	1.188060	1.054800
	2019	1.068350	1.068350	0.000000	0.949294	1.090200	1.068350
	2018	1.170000	1.170000	0.000000	1.119078	1.226600	1.170000
	2017	1.170000	1.170000	0.000000	1.205825	1.198800	1.170000
<b>North Grove PID</b>							
	2021	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2020	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2019	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2018	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2017	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
<b>Oak Leaf City</b>							
	2021	0.301542	0.301542	0.000000	0.291330	0.291345	0.301542
	2020	0.315414	0.315414	0.000000	0.304723	0.304748	0.315414
	2019	0.308767	0.308767	0.000000	0.289657	0.289657	0.312829
	2018	0.308767	0.308767	0.000000	0.308767	0.308767	0.333468
	2017	0.340645	0.340645	0.000000	0.340645	0.340645	0.367896
<b>Ovilla City</b>							
	2021	0.660000	0.526200	0.133827	0.645583	0.513148	0.664935
	2020	0.660000	0.520000	0.140000	0.631800	0.524300	0.682600
	2019	0.660000	0.541830	0.118170	0.627600	0.507138	0.664315
	2018	0.660000	0.533417	0.126583	0.621776	0.468256	0.662271
	2017	0.680399	0.512399	0.168000	0.575531	0.437403	0.680400
<b>Palmer City</b>							
	2021	0.719361	0.553848	0.165513	0.693420	0.533877	0.719361
	2020	0.750000	0.575000	0.175000	0.752900	0.642800	0.791600
	2019	0.750000	0.564930	0.185070	0.571938	0.634175	0.568420
	2018	0.750000	0.445894	0.304106	0.613209	0.500035	0.756664
	2017	0.689500	0.461223	0.228277	0.653329	0.461223	0.706246
<b>Palmer ISD</b>							
	2021	1.273600				1.125880	
	2020	1.330700	1.035700	0.295000	1.284100	1.133020	1.353400
	2019	1.333350	1.068350	0.265000	1.184946	1.033460	1.392634
	2018	1.435000	1.170000	0.265000	1.315830	1.345000	1.460553
	2017	1.455000	1.170000	0.285000	1.358420	1.317900	1.486294
<b>Pecan Hill City</b>							
	2021	0.296572	0.296572	0.000000	0.286543	0.286543	0.296572
	2020	0.301700	0.301700	0.000000	0.288400	0.291500	0.301700
	2019	0.320959	0.320959	0.000000	0.297185	0.297185	0.320959
	2018	0.321836	0.321836	0.000000	0.297997	0.297997	0.321836
	2017	0.319359	0.319359	0.000000	0.295703	0.295703	0.319359
<b>Red Oak City</b>							
	2021	0.703645	0.549874	0.153771	0.664017	0.522461	0.694518
	2020	0.703645	0.549873	0.153772	0.663394	0.510942	0.705589

	2019	0.703645	0.539203	0.164442	0.640809	0.499362	0.703752
	2018	0.705480	0.549700	0.155780	0.609687	0.508983	0.666624
	2017	0.649000	0.541800	0.107200	0.598150	0.501654	0.649032
<b>Red Oak ISD</b>							
	2021	1.325600	0.960300	0.403274	1.275165	0.901860	1.363574
	2020	1.359200	0.993900	0.365300	1.334760	0.925900	1.359240
	2019	1.438350	1.068350	0.370000	1.450110	1.079900	1.438350
	2018	1.540000	1.170000	0.370000	1.459170	1.186600	1.540000
	2017	1.540000	1.170000	0.370000	1.466127	1.073900	1.559769
<b>Red Oak PID #1</b>							
	2021	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2020	Did not levy taxes.					
	2019	Did not levy taxes.					
	2018	Did not levy taxes.					
	2017	Did not levy taxes.					
<b>Venus City</b>							
	2021						
	2020	0.838991	0.686091	0.152900	0.804110	0.702188	0.838991
	2019	0.869918	0.712398	0.157520	0.791432	0.677483	0.869918
	2018	0.879918	0.727749	0.152169	0.855061	0.901532	0.973654
	2017	0.879918	0.879918	0.000000	0.814739	0.814739	0.879918
<b>Waxahachie City</b>							
	2021	0.660000	0.456100	0.178908	0.635875	0.469647	0.660501
	2020	0.660000	0.492000	0.168000	0.630400	0.602400	0.662900
	2019	0.680000	0.510000	0.170000	0.629553	0.608871	0.717494
	2018	0.680000	0.510000	0.170000	0.658557	0.643472	0.768903
	2017	0.680000	0.510000	0.170000	0.646554	0.602594	0.725415
<b>Waxahachie ISD</b>							
	2021	1.344200	0.960300	0.440504	1.281569	1.096790	1.400804
	2020	1.365400	0.981500	0.383900	1.317000	1.068290	1.347700
	2019	1.452200	1.068300	0.383900	1.416527	1.272930	1.492081
	2018	1.553900	1.170000	0.383900	1.463267	1.409700	1.559698
	2017	1.553900	1.170000	0.383900	1.447429	1.263000	1.581336
<b>Waxahachie PID #1 (SF1)</b>							
	2021	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2020	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2019	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2018	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2017	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
<b>Waxahachie PID #1 (SF2)</b>							
	2021	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2020	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2019	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2018	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2017	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
<b>Waxahachie PID #1 (SF3)</b>							
	2021	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2020	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2019	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2018	Taxes paid into Improvement District as an annual installment. No tax rates apply.					
	2017	Taxes paid into Improvement District as an annual installment. No tax rates apply.					

The county is providing this table of property tax rate information as a service to the residents of the county. Each individual taxing unit is responsible for calculating the property tax rates listed in this table pertaining to that taxing unit and providing that information to the county.

The adopted tax rate is the tax rate adopted by the governing body of a taxing unit.

The maintenance and operations rate is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the following year.

The debt rate is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund the unit's debt service for the following year.

The effective tax rate is the tax rate that would generate the same amount of revenue in the current tax year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The effective maintenance and operations rate is the tax rate that would generate the same amount of revenue for maintenance and operations in the current tax year as was generated by a taxing unit's maintenance and operations rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The rollback tax rate is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district, the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate. In the case of a school district, an election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.